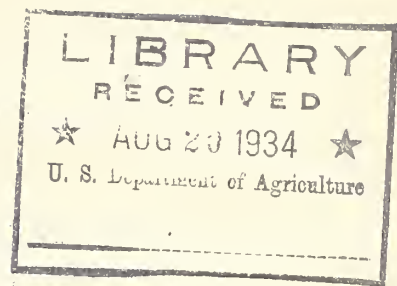


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UNITED STATES DEPARTMENT OF AGRICULTURE  
BUREAU OF BIOLOGICAL SURVEY  
Washington, D. C.



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Circ.  
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GENERAL MEMORANDUM

Letters of Authorization, Allotments, and Expenditures Thereunder.

Letters of authorization authorize the employee to whom issued to incur obligations from appropriations and other moneys available, provided funds have been allotted to the employee for expenditure under such letter of authorization.

1. To whom issued.--They are issued (by the Chief of Bureau) to supervising officers, and are sufficiently broad to cover all routine official expenses of such officers, as well as the official expenses of their assistants, within the limitation of amount and terms of the letters of allotments as made to the supervising officer. No expense should be incurred without a letter of authorization. A letter of authorization without an accompanying letter of allotment is useless so far as incurring expenses of any kind is concerned.

2. Procedure in unusual cases.--Letters of authorization have been made broad in order that supervising officers may not be hampered unnecessarily in the conduct of their work, but the expenditure of Government funds is so fixed and prescribed by law and regulation that it is best to consult the Washington office when unusual matters arise involving expenditures outside of what may be called routine or customary.

3. Justification of expenditures.--The letter of authorization is sufficiently broad to cover such expenditures as office or other rent, rental or purchase of tools, implements, and machinery, rental of telephone and post-office box, purchase of furniture, street-car fare at official station when traveling on official business, construction work other than routine, the solicitation of bids, and such other expenses as may be necessary to the proper conduct of the work; however, employees must be prepared, in the absence of prior written authority from the Bureau, to justify such expenditures to the satisfaction of the Washington office.

4. Advance authority.--Advance authority must be obtained for the transportation of temporary laborers for considerable distances, and for the transportation of persons not employees of the Government; for the promotion of foremen, hunters, and laborers; and for any other contemplated action for which it has been required in the past. The request for this authority should be by letter and sufficiently detailed to set forth clearly the official necessity for the contemplated action. Telegrams should be used only when an actual emergency arises.

5. Travel outside district.--Travel of a supervising officer and his assistants outside the district prescribed in his letter of authorization must be under written authority of the Chief of Bureau.

6. Number of letter.--The number of the letter of authorization under which an expenditure is made should appear on each voucher or other money paper transmitted to Washington for payment.

7. Project and its symbol.--Money as appropriated or allotted to the Bureau for the conduct of its activities is divided into what is known as "Projects". Each of these "Projects" bears a name, but what is more important, it bears a number, letter, or other designation which is known as the "Symbol". The Symbol of the Project involved must be shown on each voucher or other money paper involved. The Symbol so used tells the accounting office of the Bureau to what project the item of expenditure is to be charged. It also indicates to the supervising field officer how to charge the item on his records. "DO NOT OMIT THE SYMBOL".

8. Letters of allotment.--To each supervising officer there are issued from time to time, under his letter of authorization, various allotments. Each allotment letter specifies a sum of money that has been set up on the books of the Bureau to the credit of the supervising officer to whom issued to cover his approved expenditures under the project designated in such letter. Vouchers covering such expenditures are charged to the sum so allotted.

9. Expenditure of allotments.--Each supervising officer is responsible for the expenditure of the money allotted to him and must see that his allotments are not overdrawn. Should he find it impossible to expend advantageously the sums allotted, he should immediately advise the Chief of his Division, in order that surplus funds may be transferred where needed. A book for recording allotments and expenditures thereunder has been adopted by the Bureau and is available on requisition. (See forms Bi-361 and 361a).

10. Supervising officers.--The foregoing places a supervising officer in a position to conserve the expenditure of funds allotted to him, and gives him an opportunity to vise and record all expenses incurred by his assistants, at which time he should detect such patent errors as often necessitate the return of vouchers for correction. He should always consider the necessity for an expenditure from an operating standpoint, and if in doubt consult the Bureau before incurring the liability.

11. Project symbols on personal expense accounts.--(Standard Form 1012 voucher) Such accounts when chargeable to more than one project, must show in the body of the account in the space preceding date column the symbol number of each item.

12. Project symbols on pay rolls.--Pay rolls, when chargeable to more than one project, must show the symbol numbers in the column headed "Remarks".

13. Project symbols on Form-1034 vouchers.--Form-1034 vouchers, when chargeable to more than one project, must show the symbol numbers in the column headed "Expenditure Symbol".

14. Total of distribution by projects.---Items under each project should be totaled and the totals shown by symbol number in the block headed "(Accounting Classification)" appearing on the face of both Form 1012 and Form 1034. Where only one project is involved in an account, only the symbol number need be indicated in this space. In this space on Form 1034 should also appear the letter of authorization number or other authorization reference.

15. Voucher headings.---Do not write or stamp the appropriation in the voucher heading. This is done in the Washington office.

16. Charging expenditures.---Each money paper must be charged on a supervising officer's books to the funds allotted for carrying on the project under which the expense was incurred.

17. Opening new account.---In opening books for the fiscal year or whenever this is done, an account should be opened with each project for which funds have been allotted, and charges made against such project as vouchers are forwarded to Washington for payment.

18. Suspensions.---Such suspensions or disallowances as may be necessary will be made by the Bureau Accounting Office and covered by the usual letter of suspension, which will be addressed to the individual submitting the claim, but will be sent to the supervising officer in order that he may make the necessary corrections on his records before forwarding it to the claimant.

19. Official station.---In submitting personal expense (form 1012) accounts of assistants, the supervising officer (whose official station will be fixed by the Bureau in his letter of authorization) should show in the blank space provided therefor the official station of the claimant during the period covered by the account. Accounts submitted without this information will be returned for completion. Do not omit official station. Any assistant authorized to travel on official business must have an official station which is generally designated by the supervising officer under the authority of his letter of authorization.

20. Per diem at official station.---It is important to note that an employee is not entitled to per diem in lieu of subsistence at his official station. The official station should be fixed at a point from which the employee can most satisfactorily and economically perform his duties.

21. Salaries of assistants.---The salaries of regular assistants under Civil Service appointment (except per diem salaries of deputy game wardens) are taken care of by the Bureau and are not charged against the sums allotted to supervisors for expenses. Each assistant of this kind should submit form Bi-357 bi-monthly as instructed on the form and in Bureau memorandum Bi-1238.

Salaries of assistants not under Civil Service appointment, hired under what is called "Secretary's appointment", or assistants hired under Chief of Bureau's appointment, or those hired for short periods under supervisory employee's letter of authorization, should be covered by payrolls prepared in the field by the supervisory employee and submitted bi-monthly to the Bureau for approval and payment. Pay roll as prepared in the field should, whether it covers services of only one or several assistants, be prepared in triplicate (original on white



Standard Form No.1074d, copies on yellow Standard Form No.1074e), original and one yellow copy being forwarded promptly to the Bureau in Washington, the other yellow copy being retained by the supervisory employee for his records. Sample copy of pay roll will be furnished new supervising employees to assist them in preparing pay rolls.

Show on the memorandum pay rolls (yellow forms - not on the original) the project to which the amount of the roll is chargeable. If more than one project is involved, indicate clearly the amount chargeable to each project. Show on yellow copies only the purpose for which assistants were hired, and make all explanations that may be deemed necessary on such yellow copies. Never make explanations, etc., on original pay roll, but merely show thereon in proper column the names of the assistants, their titles (as laborer, carpenter, etc.) the addresses to which their checks are to be sent, their rate of pay, the number of hours or days worked, the total amount due for the period as covered by the pay roll, and any statement that may properly belong in the "Remarks" column. See sample pay roll which indicates how items should be stated.

If you are operating under more than one of the so-called Emergency Funds, such as NIRA, ECW, or FEPA, make a separate pay roll for assistants under each fund - do not try to cover on one pay roll services rendered under two of these funds unless you are specifically instructed to do so. Also, if you have been allotted funds from regular Bureau appropriation, any pay rolls involving such funds should be stated separately from pay rolls covering emergency funds.

22. Requisitions for transportation requests.--Transportation request books issued to a supervising officer or his assistant will be stamped with the name of the officer or the assistant for whom requisitioned, and transportation purchased therewith will be charged to the sums allotted under the letter of authorization indicated on the transportation request. Letter of authorization number, and in some cases other symbol or information, will be stamped upon the transportation request blank but in all cases the issuing employee must show the symbol number of the project against which the expense is to be charged.

In requisitioning transportation requests, the number should be limited to actual requirements. The accumulation of unused transportation requests to be turned in for cancelation at the end of the fiscal year should be avoided as far as possible. Transportation requests are signed orders for the furnishing of transportation and should be safeguarded as cash--each employee being held responsible for the loss or misuse of transportation requests furnished him.

23. Use of transportation requests.--Transportation requests should be used for the purchase of tickets, Pullman accommodations, and what is known as mileage or scrip.

It is important that each transportation request covering ticket show in the space after the word "via" the initials of the railroad over which transportation is required, also the junction, if the travel covered by the request permits the choice of more than one junction point. For example, travel from the West to Washington may be (over the same railroads) via junction at Chicago or at St. Louis, and the rate via one of these junction points

may be higher than over the other. In such event travel should be by way of the junction giving the lower rate unless there is official necessity for travel via the junction of higher rate, when such junction must be indicated on the request. Transportation request will be paid for by the Government on the basis of the lowest first class rate applicable to travel between the points involved unless sufficient information appears on the face of the request to show that transportation at a higher rate was authorized and required by the traveler.

It is important, in these days of reduced and special round-trip fares that employees avail themselves whenever possible of round-trip and other special fares. Not to do so may involve them in embarrassing questions or even result in financial loss. Make sure when you buy ~~alone-way ticket~~ that so far as you can foresee your official business engagement warrants the purchase of a one-way and not special round-trip ticket. Always obtain the lowest first-class fare that you can get under the circumstances of your trip.

Transportation requests covering Pullman accommodations should be made out for through accommodations without regard to number of roads involved or to definite reservation beyond the first transfer point. Pullman conductors are directed by the Pullman Company to provide transfer checks for use on connecting lines. Transportation request covering Pullman accommodation desired may be presented to the ticket agent at the point of origin of travel, who will reserve, if available, such accommodation, either for the trip or to the first transfer point, as the case may be, indicating on the request (in the space provided showing form and number of ticket furnished) the accommodation reserved, that is, the berth or seat number, car number, train time, and, unless already shown on the request, the name of the initial road, and thereafter returning the request to the traveler for surrender to the first Pullman conductor. If, after the reservation has been made, the trip is abandoned the ticket agent should be immediately notified so that the space reserved may be released.

24. Entry on memorandum transportation request.--It is necessary that the value of the service rendered by the transportation company be stated in the blank space provided therefor on the memorandum transportation request. The symbol number of the project must be shown on the memorandum transportation request, and if the transportation request was issued in exchange for a scrip book, the number of the book must also be shown.

Memorandum transportation requests must be forwarded promptly to the Bureau. The cost of transportation obtained with transportation requests should be taken up on the records of the supervising officer from the information required on the last page of expense account.

25. Bills of lading for express or freight shipments.--Bills of lading should be entered as a charge against the allotments from which the freight or express charges are payable. The memorandum copy of each bill of lading forwarded to Washington must show the weight of the shipment, freight or express rate, and the total charge, as well as the number of the letter of authorization under which the expense was incurred and the symbol number of the project to which it should be charged. While the amount shown on the memorandum copy of the bill of lading may be only an approximation of the actual charge that will ultimately be made by the railroad or express company, it will be sufficiently close to guide this office in setting up the necessary liability, and information will later be furnished as to any subsequent adjustment in the amount paid. Freight or express charges should not be paid in cash; when so



paid there is danger of considerable delay in reimbursement and of possible loss of money to the employee.

26. Preparation of bills of lading.--Care must be exercised in the preparation of a bill of lading in the following details:

Adequate description of the articles shipped must be shown. "Supplies" or "camp equipment" is not sufficient.

The signature of the receiving agent of the transportation company and the date of his receipt of the material to be shipped must be shown on all copies. This is a frequent omission.

Completion of the consignee's certificate of delivery. All requirements of this certificate must be filled in.

Instructions as shown on the bill of lading in connection with routing must be observed and where a routing is necessary it must be indicated.

27. Accountability for Government bills of lading.--Bills of lading are valuable. Unless negligence on the part of the railroad company accepting it can be shown, the Government is liable for freight charges on a shipment by Government bill of lading, even though the Government bill of lading was illegally used for the shipment of private property. Care should be exercised, therefore, in the custody of bills of lading and the supervising officer to whom they are issued should at all times be in a position to account for those with which he is charged and which the records of the Bureau show have not been used in making Government freight shipments. Accountability of the supervising officer for bills of lading does not prevent his supplying bills of lading to his assistants for use in handling Government shipments. Bills of lading may be issued by a supervisory employee to his assistants but the liability for their proper use remains with such supervisory employee.

28. Telegraph accounts.--If at all practicable, charge accounts with the agent of the telegraph company at permanent headquarters of supervising officer should be maintained. Telegrams sent to or from such headquarters should not be paid for in cash, but be billed monthly to the Bureau on Form-1034 vouchers supported by the originals of the telegrams involved. Telegrams, whether sent under a charge account or paid for in cash and included in expense account, should always indicate in a prominent place the kind of service desired, whether day, day letter, night, or night letter. Official telegrams to Washington should always be sent "collect". Charges on those sent from Washington should not be paid; charges thereon are paid in Washington.

29. Transmittal of expense accounts (Form 1012).--All claims for traveling expenses, etc., incurred by an assistant under letter of authorization of his supervising officer must be transmitted through the supervising officer, and bear his approval on the face of the voucher to the left of claimant's signature, indicating that the expenses were incurred under the direction of the supervising officer and were necessary in the public service. The amount of each such voucher, as well as the supervising officer's own expense voucher, will be entered upon the records of the supervising officer against his allotments, and the voucher transmitted to Washington for payment. The Standardized Government Travel Regulations should be studied carefully by all who submit expense accounts (form 1012). These regulations contain the rules which must be observed both in incurring travel expenses and in stating form 1012 vouchers.



30. Per diem.--Per diem in lieu of actual subsistence expenses is authorized for each supervisory field officer. Such officer is authorized to fix, within certain limits, the per diem of his assistants who are directed by him to perform official travel.

When an employee is traveling on a per diem basis, no items of street car, taxicab, or other fares, charges for special conveyance, mileage for personally owned automobile, or any other expenses incurred for the purpose of obtaining subsistence (travel between place of lodging or where meals are taken and place of duty) can be allowed.

As regards street car and other fares, if none appearing in the account were incurred for the purpose of obtaining subsistence, make the statement at the end of the voucher that "street car fares and other fares appearing in this account were not incurred between place of lodging or where meals were taken and place of duty."

The official necessity for repeated travel for two or more successive days from a certain point (not employee's official station) and return should always be stated. Otherwise, such repeated travel will be regarded as having been performed for the purpose of obtaining subsistence and the cost thereof will be included as items of subsistence on the days when the travel is performed.

31. Reports to accompany expense accounts.--Supervising officers are expected to note, before transmitting expense accounts to Washington, that they are supported by field itinerary reports, and by such other reports as are necessary, including reports (in duplicate) of scrip used and of mileage traveled in personally owned automobile. Expense accounts can not be passed for payment until itinerary reports covering the period of the account are on file in the Bureau. For information regarding statements necessary to justify the use of personally owned automobile on a mileage basis see Bureau memoranda Bi-1191 and Bi. 1244 on the subject.

32. Contracts.--Whenever an employee is authorized to execute a contract or agreement of any kind for supplies, materials, or services other than personal, the original of such contract, and such copies as may be indicated, should be forwarded promptly to the Washington office.

33. Cash payments.--The General Accounting Office of the United States, to which the accounts of this Bureau must go for final approval, does not look with favor upon and frequently questions items of expense appearing in employee's monthly account covering cash payments made from the personal funds for materials, supplies, or services purchased on behalf of the Government. Small emergency purchases made by the employee while in travel status are not questioned. If bills of lading, transportation requests, scrip books, charge telegraph accounts, Form 1034 vouchers for supplies, materials, and services other than personal, and pay vouchers for personal services are used whenever practicable, there will be few occasions for criticism in the matter of cash payments. When, however, because of the small amount involved, or such payment being demanded, or for other cause, cash payment is made, receipt or what is known as subvoucher, a form of which is furnished, should be obtained if the cash payment exceeds \$1.00 in amount, and in every instance, whatever the amount, when purchase of gasoline is involved.

It is important that you study carefully the Standardized Government Regulations--they convey to you useful information concerning the rendition of your expense vouchers (form 1012). As a ready reference on Government business procedure, the Fiscal Regulations of the Department of Agriculture are very important in your work.

*W. R. Dillon*

In Charge,  
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